

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEW MEXICO**

UNITED STATES OF AMERICA,

Plaintiff,

vs.

Case No. 24-CR-0091 DHU

TERESA McCOWN,

Defendant.

DEFENDANT’S SENTENCING MEMORANDUM

COMES NOW Defendant Teresa McCown, by and through counsel, Assistant Federal Public Defender James C. Loonam, and, hereby files this sentencing memorandum for the Court's review and consideration in support of the plea agreement and to aid the Court in finding a sentence that is a fair, just and reasonable sentence in accordance with 18 U.S.C. §3553(a) and *United States v. Booker*, 543 U.S. 220, 125 S.Ct. 738 (2005).

Over the past ten years Teresa McCown’s health has been declining. Having struggled with hyperthyroidism for decades along with diabetes she has more recently been diagnosed with Chronic Kidney Disease and fatty liver cirrhosis. Both are chronic conditions that do not have cures but require the sufferer to maintain regular treatments to alleviate symptoms. The accumulation of her health problems

has led to Teresa suffering from clinical depression over the past few years, a condition she had not received treatment for until she was placed on pretrial supervision in this matter.

After a lifetime of working in the oil and gas industry as a trusted and respected member of that professional community, Teresa's physical and mental health issues led her to cutting corners and falsifying reports regarding her leases and the production she was obtaining from them. Subsequent to this Teresa stopped filing any reports at all. Teresa McCown inherited her former oil and gas company, including the leases for the wells in question here, from her parents. For 34 years she was employed or was in charge of M&M Production and operated the business properly. Around 7 years ago as Teresa's health was in decline, she began not operating her business properly. Around that time Teresa stopped submitting the required reports. After a while Teresa began filing inaccurate reports all the while failing to pay the proper royalties and taxes on her company's production. Over the years Teresa was at times confronted by regulatory agencies or one of the entities she was leasing the wells from about her failure to file proper reports and make payments. When confronted Teresa never denied her legal responsibility to file accurate reports regarding the oil and gas production on her leases or her requirement to pay royalties and taxes on the product taken from the wells. She did at these times offer her medical condition or other circumstances as an excuse for not having filed,

but Teresa has always recognized her legal responsibility to file proper and accurate reports, and she has fully accepted her responsibility for not doing so over the past several years.

Teresa recognizes that pursuant to the agreement she owes a significant amount of money due to the back royalties and taxes. Since agreeing to resolve this matter via plea Teresa has been working to sell her property listed in the PSR ¶82 a “Lybrook Property” to pay back what she owes. What is significant in this is not just that Teresa is working to make right what she has not done properly, but also that her false and inaccurate reporting did not result in any significant profit for Teresa or her company. Teresa’s actions that compose her crime were a result of her physical and mental health, not done to enrich her or her company.

Teresa is now working both with mental health professionals but other treatment providers regarding her many ongoing medical issues. With treatment for the depression she is experiencing, Teresa is better able to address her other medical conditions, which are several and very serious. See: PSR ¶¶69, 70. This has brought her to a more stable place than she has been in the past few years. Teresa now wishes to take the appropriate action to right her wrongs, pay back the monies she recognizes she should have been paying all along, and see if she can rebuild some of the trust and respect she had among those she has worked with for many years.

WHEREFORE, in light of the facts and circumstances of this matter Teresa McCown respectfully requests this Court to accept the plea agreement and impose a sentence of 2 days credit time served followed by three years of supervised release.

Respectfully submitted,

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/s/ filed electronically on 10/17/24
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